MR. T. P. RAMASUBBA AIYAR (*Secretary to Government*): Yes. They have appointed a sub-committee and they have asked the sub-committee to prepare the bye-laws.

MR. CHANGANACHERY K. PARAMESVARAN PILLAI (*Quilon*): Is not the Municipality expected to supply itself with figures as to the number of beggars in the town?

MR. T. P. RAMASUBBA AIYAR (*Secretary to Government*): They have not got the figures at present.

MR. CHANGANACHERY K. PARAMESVARAN PILLAI (*Quilon*): But is not the Municipality expected to have it?

MR. T. P. RAMASUBBA AIYAR (*Secretary to Government*): They would have done well if they had these figures. But they have not got them. They have been asked to investigate the matter.

MR. CHANGANACHERY K. PARAMESVARAN PILLAI (*Quilon*): In regard to parts (10) and (11), I believe the answer to Mr. Piraviperumal Pillai's question was given at the last meeting of the Council. That is about six months ago?

MR. T. P. RAMASUBBA AIYAR (*Secretary to Government*): Yes.

MR. CHANGANACHERY K. PARAMESVARAN PILLAI (*Quilon*): May I know what the Municipality has done since then in regard to the matter?

MR. T. P. RAMASUBBA AIYAR (*Secretary to Government*): The Municipality has appointed a sub-committee to enquire into the matter and frame bye-laws.

MR. CHANGANACHERY K. PARAMESVARAN PILLAI (*Quilon*): When was the sub-committee appointed?

MR. T. P. RAMASUBBA AIYAR (*Secretary to Government*): I do not know the date.

MR. CHANGANACHERY K. PARAMESVARAN PILLAI (*Quilon*): Has the sub-committee made any report?

MR. T. P. RAMASUBBA AIYAR (*Secretary to Government*): Not yet.

Assessment to Income Tax.

252. MR. S. PIRAVIPERUMAL PILLAI (*Commerce and Industry, South*): With reference to the answer "the Government are not aware" given to my questions asked on the 23rd April 1926, *re* the dissatisfaction caused to the merchants on account of indiscriminately assessing them without properly looking into their accounts, for purposes of income tax, will the Government be pleased to state:

(*a*) whether their attention has been drawn to the statements *viz.*, "the reason for this was that several of the Collectors left the whole matter relating to assessment of income tax in the hands of their clerks. Much hardship was also caused by the method of assessment" and "the Income Tax Collector used to fix arbitrarily a certain percentage of the income as profits and on that basis the assessment was fixed. They discarded without any regard to the status of the trader the accounts produced" "and referred to the vexatious demands of the Income Tax Department, and to the case of a merchant in Chalai who

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was assessed, to income tax though his liabilities.....and who since then applied for being declared insolvent" made by Messrs. Nainan Eipe, Ittiyavira Tarian, and K. C. Eapen, members representing Trading Classes, on the 23rd and the 25th February 1926, at the Sri Mulam Popular Assembly ;

(*b*) the action taken by them in the matter ; and

(*c*) (i) the total number of income tax payees who filed their accounts under the Regulation in each of the years 1099, 1100, and 1101 ;

(ii) how many of their accounts were taken as correct for the assessment of income tax during each year ; and

(iii) how many were rejected and assessment made by the officer according to his own information ?

MR. T. P. RAMASUBBA AIYAR (*Secretary to Government*) : (*a*) The answer is in the affirmative.

(*b*) Reports on the representations made by Mr. Nainan Eipe and Mr. Ittyavira Tarian were called for from the Income Tax Commissioner and the orders of the Government thereon were communicated to them. In regard to Mr. K. C. Eapen's statement referred to in the interpellation, the statement of the member being general, no action was taken thereon.

(*c*) (i) to (iii) The information required by the member is given below :—

Year	*Number of accounts filed.*	*Number of accounts accepted.*	*Number of accounts rejected.*
1099	1437	1102	335
1100	1527	1192	335
1101	1714	1358	356

MR. S. PIRAVIPERUMAL PILLAI (*Commerce and Industry, South*) : With reference to paragraph (*a*) do the Government now think that merchants are indiscriminately assessed without looking into the accounts properly ?

MR. T. P. RAMASUBBA AIYAR (*Secretary to Government*) : No, not at all.

MR. S. PIRAVIPERUMAL PILLAI (*Commerce and Industry, South*): The answer says the answer is in the affirmative.

MR. T. P. RAMASUBBA AIYAR (*Secretary to Government*) : The member's question was whether the attention of Government has been drawn to certain statements and in the answer it is said that the Government are aware.

MR. S. PIRAVIPERUMAL PILLAI (*Commerce and Industry, South*) : The question is whether the attention of the Government has been drawn to certain statements.

MR. T. P. RAMASUBBA AIYAR (*Secretary to Government*) : They have read the proceedings and they have also stated what action has been taken upon the representations of the members.

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MR. S. PIRAVIPERUMAL PILLAI (*Commerce and Industry, South*): Will the Government be pleased to lay on the table the report of the Income Tax Commissioner which they called for and upon which they have passed orders?

MR. T. P. RAMASUBBA AIYAR (*Secretary to Government*): The Government order practically repeats what the Commissioner has reported. I can read it if the member wants; or he may go through the report if he wants in the office of the Secretary to the Legislative Council.

Speed of Motor Buses.

253. **MR. S. PIRAVIPERUMAL PILLAI** (*Commerce and Industry, South*): Will the Government be pleased to refer to Vol. XXIX, No. 1, page 22, of the Madras Legislative Council Proceedings and state their objection to allow a speed-limit of 20 miles per hour to buses outside town-limits here, especially when that speed is allowed in the Madras city?

MR. K. GEORGE (*Chief Secretary to Government*): The objection to allowing a speed-limit of 20 miles per hour to buses outside town-limits is that, if that rate is allowed, there will be danger of more accidents than at present. Unlike the roads in the East Coast Districts of the Madras Presidency, the roads in Travancore are not straight, but mostly of a winding nature with sharp bends and steep gradients. Another objection is that many of the existing bridges were not constructed for motor traffic and if any greater speed is allowed, they may be damaged and accidents also caused.

Kulasekharam Dispensary.

254. **MR. T. KUMARA PILLAI** (*Kalkulam cum Vilavankod*): (1) Has it been brought to the notice of the Government that the number of patients resorting to the Kulasekharam Dispensary for medical aid fell from 25,676 in 1098 to 20,117 in 1099?

(2) If so, have the Government enquired into the reasons therefor?

(3) When was Mr. John Joseph, the Medical Officer at Kulasekharam, first posted to that place?

(4) Was Mr. John Joseph transferred to the Kottaram (near the Cape) Dispensary on receipt of complaints against him from the people of Kulasekharam?

(5) If so, when was it?

(6) For how many days did he work in the Kottaram Dispensary?

(7) Was he immediately re-transferred from there to the Kulasekharam Dispensary?

(8) If so, will the Government be pleased to state the reason therefor?

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